

Message Text

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ORIGIN TRSE-00

INFO OCT-01 L-03 ISO-00 EUR-12 EB-07 /023 R

DRAFTED BY:TRSY/OS/MFIELD/HC
APPROVED BY/STATE/L/T.-.W.ROVINE
TRSY/OS/CKINGSON
EUR/WE:JSMITH
TRSY/OS/JRAEDEL

-----112002Z 023912 /43

R 092106Z MAY 77
FM SECSTATE WASHDC
TO AMEMBASSY PARIS

UNCLAS STATE 105448

E.O. 11652:NA

TAGS:EFIN

SUBJECT:TAX TREATY DISCUSSIONS

1. AT DISCUSSIONS IN WASHINGTON ON FEBRUARY 28 AND MARCH 1, ONE MAJOR FOCUS WAS ON THE ISSUES TO BE DEALT WITH IN PROPOSED PROTOCOL TO INCOME TAX TREATY. THESE ARE PRIMARILY AMENDMENTS TO ARTICLE 23 TO AVOID DOUBLE TAXATION OF U.S. CITIZENS RESIDING IN FRANCE, A REVISED DRAFT OF SHIPPING ARTICLE, AND POSSIBLE AMENDMENTS TO THE ARTICLES ON INTEREST AND CAPITAL GAINS. NO FINAL DECISIONS WERE MADE, BUT DISCUSSION WAS THOROUGH AND AGREEMENT REACHED ON PORTIONS. IT SHOULD BE POSSIBLE TO COMPLETE THE DRAFTING OF AN AGREED PROTOCOL AT NEXT MEETINGS, TENTATIVELY SCHEDULED FOR MAY 23 AND 24 IN PARIS. SECOND MAJOR FOCUS OF DISCUSSIONS IN WASHINGTON WAS U.S. POSITION THAT FRANCE SHOULD EXTEND PARTIAL "AVOIR FISCAL" TO U.S. DIRECT INVESTORS. ON THIS THERE WAS NO AGREEMENT, BUT THE ISSUE REMAINS OPEN.

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2. WOULD APPRECIATE EMBASSY'S CONFIRMING WITH PIERRE KERLAN, MINFIN, THAT SCHEDULING OF NEXT MEETING DURING WEEK OF MAY 23 STILL ACCEPTABLE. IF SO WE WOULD PREFER TO MEET ON MAY 24 AND 25 RATHER THAN MAY 23 AND 24. IF DATES OF MAY 24 AND 25 AGREEABLE, PLEASE RESERVE THREE SINGLE HOTEL ROOMS WITH BATH AT HOTEL VIGNON (PREFERABLY FROM AMONG

ROOMS 2, 10, 18 AND 26) FOR FOUR NIGHTS, MAY 23-26, FOR
CHARLES KINGSON JOHN RAEDEL, MARCIA FIELD. CHRISTOPHER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: NEGOTIATIONS, TAX AGREEMENTS, MEETING REPORTS
Control Number: n/a
Copy: SINGLE
Sent Date: 09-May-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE105448
Document Source: CORE
Document Unique ID: 00
Drafter: TRSY/OS/MFIELD/HC
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770166-0385
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770577/aaaacpan.tel
Line Count: 64
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 836ec397-c288-dd11-92da-001cc4696bcc
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 01-Nov-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2593572
Secure: OPEN
Status: NATIVE
Subject: TAX TREATY DISCUSSIONS
TAGS: EFIN, US, FR
To: PARIS
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/836ec397-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009